

104TH CONGRESS
1ST SESSION

H. R. 1453

To amend the Internal Revenue Code of 1986 to deny tax-exempt status to organizations which promote the legalization of certain drugs.

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 1995

Mr. SOLOMON introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to deny tax-exempt status to organizations which promote the legalization of certain drugs.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DENIAL OF TAX-EXEMPT STATUS TO ORGANIZA-**
4 **TIONS WHICH PROMOTE THE LEGALIZATION**
5 **OF CERTAIN DRUGS.**

6 (a) IN GENERAL.—Section 501 of the Internal Reve-
7 nue Code of 1986 (relating to exemption from tax on cor-
8 porations, certain trusts, etc.) is amended by redesignat-
9 ing subsection (n) as subsection (o) and by inserting after
10 subsection (m) the following new subsection:

1 “(n) ORGANIZATIONS PROMOTING LEGALIZATION OF
2 CERTAIN DRUGS NOT EXEMPT FROM TAX.—An organi-
3 zation shall not be exempt from tax under subsection (a)
4 if any portion of the activities of such organization con-
5 sists of promoting the legalization of any controlled sub-
6 stance, as defined in section 102(6) of the Controlled Sub-
7 stances Act (21 U.S.C. 802(6)).”

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall apply to taxable years ending after the
10 date of the enactment of this Act.

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